

shall be assessed with a five per centum penalty plus interest at one-half of one per centum per month from the date the tax was due. The penalty provided in this subsection shall not be less than one dollar (\$1.00).

Procedure by Commissioner in event of failure to make returns.

Lien on property of taxpayer.

Penalties.

Issue of title or license for motor vehicle prohibited until tax paid or certificate filed.

(b) Failure to make returns: If the taxpayer shall fail to make or refuse to make the returns required under this article, then such returns shall be made by the commissioner or his duly authorized agents from the best information available, and such returns shall be prima facie correct for the purposes of this article, and the amount of tax due thereby shall be a lien against all the property of the taxpayer until discharged by payments, and if payment not be made within thirty days after demand therefor by the commissioner or his duly authorized agents, there shall be added not more than one hundred per centum as damages, together with interest at the rate of one per centum per month from the time such tax was due. If such tax be paid within thirty days after notice by the commissioner, then there shall be added not more than ten per centum as damages, and interest at the rate of one per centum per month from the time such tax was due until paid.

(c) Not to issue certificate of title or license: As an additional means of enforcement of the payment of the tax herein levied the Department of Revenue shall not issue a certificate of title or a license plate for any new or used motor vehicle sold by any merchant or dealer licensed to do business in this State until the tax levied for the sale of same in this article has been paid, or a certificate, duly signed by a dealer licensed to do business in this State, is filed at the time the application for title or license plate is made for such motor vehicle; such certificate to be on such form as may be prescribed by the Commissioner of Revenue, and that such certificate shall show that the said licensed dealer has assumed the responsibility for the payment of the tax levied under this article and agrees to report and remit the tax in his next regular monthly sales tax report required to be filed under this article.

SEC. 408. *Credit sales.*

Reporting cash and credit sales separately.

Extensions.

Report and payment on collections.

Any person taxable under this article having cash and credit sales may report such cash and credit sales separately, and upon making application therefor may obtain from the commissioner an extension of time for the payment of taxes due on such credit sales. Such extension shall be granted under such rules and regulations as the commissioner may prescribe. When such extension is granted, the taxpayer shall thereafter include in each monthly report all collections made during the month next preceding and shall pay taxes due thereon at the time of filing such report.

SEC. 409. *Quarterly returns. Obsolete.*